



P.O. Box 10487
RALEIGH, NC
Zip 27605-0487
Ph.: 919-657-0070
Fax: 919-657-0050
Part Fax: 919-657-0060

P.O. Box 34126
CHARLOTTE, NC
Zip 28234-4126
Ph. 704-333-0786
Fax: 704-331-0967

P.O. Box 6006
W. COLUMBIA, SC
Zip 29171-6006
Ph. 803-796-4060
Fax: 803-791-3918

P.O. Box 2075
LELAND, NC
Zip 28451-2075
Ph. 910-383-2252
Fax: 910-383-2972

Raleigh, N. C.

REPLY TO March 27, 2006

It is a pleasure to recommend Brad Kirkpatrick and Mid Market Capital to any M&A client. We recently concluded the asset purchase of our company and we are very pleased with the very professional and most helpful manner in which Brad encouraged us and shepherded us through the acquisition process.

We had been looking for an M&A partner for almost three years prior to engaging Mid Market Capital with very little result. In less than 30 days after engaging Mid Market Capital there was a letter of intent on our desk and the acquisition was completed 90 days later.

This is what Mid Market Capital and especially Brad Kirkpatrick brought to the table for us:

- Excellent knowledge of the construction equipment industry
- Guided the whole process toward a goal of closing by the end of our company year
- Once the LOI was in place, Brad worked diligently with both parties and kept us apprised on a daily basis.
- He was a coach to me and was instrumental in overcoming several issues, which could have derailed the process.
- He paid attention to every detail and saw to it that everything was addressed from our end of the transaction.
- Brad gave us quality representation and provided timely advice throughout the process.

We highly recommend Mid Market Capital, Dave Kauppi and Brad Kirkpatrick without any reservation.

Very respectfully,

A.E. FINLEY & ASSOCIATES, INC.

S.C. "Bob" Austin, Jr.
President

